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NEW JERSEY
CEMETERY BOARD
JAN 10 2002

FILED

Susan F. Hatcher

State of New Jersey
Department of Law and Public Safety
Division of Consumer Affairs
Cemetery Board

IN THE MATTER OF

CEDARWOOD CEMETERY

Certificate of Authority
Number 113

Administrative Action

FINAL ORDER OF
DISCIPLINE

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding Cedarwood Cemetery's failure to file annual reports for fiscal years 1994 through 1997 and to provide proof of payments into the Maintenance and Preservation Fund. Cedarwood Cemetery responded to the Provisional Order by admitting the conduct and paying the penalty. The Board has reviewed the cemetery's submission and now makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Cedarwood Cemetery, has held Certificate of Authority Number 113 issued by the Cemetery Board on August 23, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

2. Pursuant to N.J.S.A. 8A: 4-5, cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and size of foundations installed.

3. Pursuant to N.J.S.A. 8A:4-12, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.

4. A review of the Board's files demonstrates that as of the date of the Provisional Order of Discipline, the last annual Maintenance and Preservation Fund report was filed on May 25, 1994 for fiscal year 1993.

5. Cedarwood Cemetery has acknowledged its failure to file its Maintenance and Preservation Reports and has paid the penalty.

CONCLUSIONS OF LAW

The failure to file an annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h). Respondent has now filed the required reports and paid the penalty as set forth in the Provisional Order.

ACCORDINGLY, IT IS ON THIS 10th DAY OF JANUARY, 2002,

ORDERED that:

1. Cedarwood Cemetery shall cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.

2. Cedarwood Cemetery is assessed a civil penalty of \$500.00, which penalty has been paid.

NEW JERSEY STATE CEMETERY BOARD

By: 
Frank J. DeGeeter, President

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overeign Bank

PERSONAL
MONEY ORDER

SOVEREIGN
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VOID OVER \$500.00
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BY
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THE TONE BACKGROUND AREA OF THIS DOCUMENT CHANGES COLOR GRADUALLY AND SMOOTHLY FROM DARKER TONES AT BOTH TOP AND BOTTOM TO THE LIGHTEST TONE IN THE MIDDLE.